EXHIBIT A

Statement of Fees and Expenses by Subject Matter

Matter Number	Project Category Description	Total Hours	Total Fees Requested	Total Expenses Requested	Total
1	Chapter 11	0.00	\$0.00	N/A	\$0.00
2	Adversary Proceedings & Contested Matters	197.10	\$307,931.50	N/A	\$307,931.50
3	Corporate, Securities, and Gov. Matters	117.90	\$185,720.00	N/A	\$185,720.00
4	Disclosure Statement / Plan / Confirmation	1,241.10	\$1,664,231.00	N/A	\$1,664,231.00
5	DIP Financing and Cash Collateral	137.40	\$196,477.50	N/A	\$196,477.50
6	Cash Management	17.00	\$17,678.00	N/A	\$17,678.00
7	Automatic Stay Issues	238.10	\$266,110.50	N/A	\$266,110.50
8	Asset Sales / Section 363 / Use, Sale, and Disposition of Property	949.10	\$1,367,611.00	N/A	\$1,367,611.00
9	Executory Contracts and Unexpired Leases	281.70	\$304,861.00	N/A	\$304,861.00
10	Business Operations	12.90	\$17,314.50	N/A	\$17,314.50
11	Claims Administration	144.90	\$170,178.00	N/A	\$170,178.00
12	Schedules and Statements (SOFAs)	0.00	\$0.00	N/A	\$0.00
13	Creditor and Stakeholder Communications	45.60	\$68,052.00	N/A	\$68,052.00
14	U.S. Trustee Matters and Communications	0.90	\$792.00	N/A	\$792.00
15	Hearings	50.00	\$85,749.00	N/A	\$85,749.00
16	Insurance and Surety Matters	35.40	\$47,338.00	N/A	\$47,338.00
17	Utilities	8.60	\$9,272.50	N/A	\$9,272.50
18	Tax Matters	54.90	\$74,211.50	N/A	\$74,211.50
19	Case Administration	224.60	\$268,928.00	N/A	\$268,928.00
20	Retention – K&E	193.30	\$210,798.50	N/A	\$210,798.50
21	Retention – Non-K&E	107.10	\$125,027.50	N/A	\$125,027.50
22	Vendor Matters	72.10	\$79,548.00	N/A	\$79,548.00
23	Litigation	5,894.60	\$6,901,794.00	N/A	\$6,901,794.00
24	Non-Working Travel	0.00	\$0.00	N/A	\$0.00
25	Creditors' Committee Matters	0.00	\$0.00	N/A	\$0.00
26	Employee and Labor Matters	10.10	\$17,389.00	N/A	\$17,389.00
27	Expenses	N/A	N/A	\$30,461.52	\$30,461.52
	Total		\$12,387,013.00	\$30,461.52	\$12,417,474.50